

Nebraska

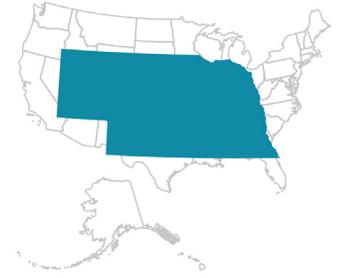


Table 1: Other Tobacco Product Taxation

OTP Taxed? No Yes

If yes, which products are taxed as of January 1, 2014?

✓ Yes Blank No -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓	✓		With OTPs	With OTPs	↔
Cigarillos	✓	✓		With OTPs	With OTPs	↔
Little Cigars	✓	✓		With OTPs	With OTPs	↔
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↔
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↔
Dry Snuff	✓		✓	With OTPs	Stand-alone	Tax Type Changed
Moist Snuff	✓		✓	With OTPs	Stand-alone	Tax Type Changed
Snus	✓		✓	With OTPs	Stand-alone	Tax Type Changed
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↔
Dissolvables	No	--	--	--	--	Not applicable
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased ↑ Rate Increased ↔ No Change

Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	\$0.64/20 §	\$0.64/20 §	\$0.64/20 §	\$0.64/20 §
Cigars	20% PP Δ	20% PP Δ	20% PP Δ	20% PP Δ
Cigarillos	20% PP Δ	20% PP Δ	20% PP Δ	20% PP Δ
Little Cigars	20% PP Δ	20% PP Δ	20% PP Δ	20% PP Δ
Pipe Tobacco	20% PP Δ	20% PP Δ	20% PP Δ	20% PP Δ
Roll-Your-Own Tobacco	20% PP Δ	20% PP Δ	20% PP Δ	20% PP Δ
Dry Snuff	20% PP Δ	20% PP Δ	\$0.44/oz §	\$0.44/oz §
Moist Snuff	20% PP Δ	20% PP Δ	\$0.44/oz §	\$0.44/oz §
Snus	20% PP Δ	20% PP Δ	\$0.44/oz §	\$0.44/oz §
Smokeless Tobacco Generally	20% PP Δ	20% PP Δ	20% PP Δ	20% PP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; PP=Purchase Price; oz=ounce.

PP	Purchase Price
	"(c) The tax on tobacco products other than snuff shall be twenty percent of (i) the <u>purchase price</u> of such tobacco products paid by the first owner ..." (NEB. REV. STAT. § 77-4008)

*Underlined language indicates the unit of analysis